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December 11, 2002

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, Massachusetts 02110

Re: NSTAR Electric Company/NSTAR Gas Company, D.T.E. 02-78

Dear Secretary Cottrell:

On November 27, 2002, Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company and NSTAR Gas Company (collectively, "NSTAR") filed with the Department of Telecommunications and Energy (the "Department") a request for an accounting ruling relating to pension and post-retirement benefits other than pensions. The Department docketed the request as D.T.E. 02-78 and solicited written comments to be filed no later than the close of business December 9, 2002.

Since that time, NSTAR and the Attorney General have been engaged in discussions with respect to the request, which could affect the comments, if any, that the Attorney General would offer. On December 9, 2002, in order to conclude those discussions, NSTAR and the Attorney General jointly requested that the deadline for comments be extended by two days, until close of business on Wednesday, December 11, 2002. Since that time, discussions have continued, but not concluded. Accordingly, the Attorney General and NSTAR jointly request that the deadline for comments be extended an additional day, until the close of business on Thursday, December 12, 2002.

Thank you for your attention to this matter.

Sincerely,

Robert N. Werlin

cc: Caroline O'Brien, Hearing Officer (seven copies)

NSTAR Electric Reply Letter

D.T.E. 02-25

October 24, 2002

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Paul Afonso, General Counsel

Joseph Rogers, Assistant Attorney General

Service List